

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Amendment to certain Rules
- Notification-Orders - Issued.

Revenue (CT-II) Department

G.O.Ms.No. 133

Dated: 16-07-2018

Read the following:-

1. G.O.Ms No. 121, Revenue (CT-II) Department, dt: 30.6.2017.
2. G.O.Ms No. 184, Revenue (CT-II) Department, dt: 18.8.2017.
3. G.O.Ms No. 215, Revenue (CT-II) Department, dt: 26-09-2017.
- 4.G.O.Ms No. 229, Revenue (CT-II) Department, dt:09-10-2017.
- 5.G.O.Ms No. 268, Revenue (CT-II) Department, dt:29-11-2017.
- 6.G.O.Ms No. 287, Revenue (CT-II) Department, dt:18-12-2017.
- 7.G.O.Ms No. 293, Revenue (CT-II) Department, dt:20-12-2017
- 8.G.O.Ms No. 18, Revenue (CT-II) Department, dt:22-01-2018.
- 9.G.O.Ms No. 20, Revenue (CT-II) Department, dt:22-01-2018.
- 10.G.O.Ms No. 39, Revenue (CT-II) Department, dt:23-02-2018.
- 11.G.O.Ms No. 67, Revenue (CT-II) Department, dt:31-03-2018.
- 12.G.O.Ms No. 79, Revenue (CT-II) Department, dt: 18-04-2018.
- 13.GOI, MoF, DoR, CBEC, New Delhi, Notification No. 28/2018 –
Central Tax, dt. 19.06.2018.
- 14.From the CCT, TS CCT's Ref.No.A(1)/70/2017, dt 22.06.2018

ORDER:-

The following Notification will be published in an Extra-ordinary issue of
Telangana Gazette dt: 16-07-2018.

NOTIFICATION

In exercise of the powers conferred by Section 164 of the Telangana Goods
and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government hereby
makes the following Rules further to amend the Telangana Goods and Services
Tax Rules, 2017, namely:-

- (1) These Rules may be called the Telangana Goods and Services Tax
(Sixth Amendment) Rules, 2018.
 - (2) Save as otherwise provided in these Rules, they shall come into force
on the date of their publication in the Official Gazette.
2. In the Telangana Goods and Services Tax Rules, 2017,-
- (i) in rule 58, after sub-rule (1), the following sub-rule shall be inserted,
namely:-

“(1A) For the purposes of Chapter XVI of these rules, a transporter who is
registered in more than one State or Union Territory having the same
Permanent Account Number, he may apply for a unique common enrolment
number by submitting the details in **FORM GST ENR-02** using any one of
his Goods and Services Tax Identification Numbers, and upon validation of
the details furnished, a unique common enrolment number shall be
generated and communicated to the said transporter:

Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”;

- (ii) in rule 138C, after sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that where the circumstances so warrant, the Commissioner, or any other officer authorized by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of **FORM EWB-03**, for a further period not exceeding three days.

Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”;

- (iii) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 129 or section 130” shall be inserted;
- (iv) after **FORM GST ENR-01**, the following FORM shall be inserted, namely:-

“FORM GST ENR-02

[See Rule 58(1A)]

Application for obtaining unique common enrolment number

[Only for transporters registered in more than one State or Union Territory having the same PAN]

1.	(a) Legal name	
	(b) PAN	

1. Details of registrations having the same PAN

Sl. No.		

2. **Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature

Place:

Name of Authorised

Signatory

.....

Date:

Designation/Status.....

For office use –

Enrolment no. -

Date - ."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (he is requested to supply
100 copies of the notification to this Department and 300 copies to Commissioner
of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The General Administration (Vigilance & Enforcement) Department,
Telangana, B.R.K.R. Building, Hyderabad.

The Secretary, TVAT Appellate Tribunal, Nampally, Hyderabad.

The Director General, General Administration (Vigilance & Enforcement) Dept.,
Telangana State, B.R.K.R. Buildings, Hyderabad

Copy to:

The Accountant General, O/o the AG, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to the Addl. Principal Secretary to Hon'ble Chief Minister,
Government of Telangana

The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department
Sf/Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER